

FYE 2009 Review - Annual Financial Report

School District: Erlanger-Elsmere Independent
 Audit Firm Name: Robert A Berling Jr CPA
 Date: 2/17/2010
 1st Audit Reviewer: Jeffrey Coulter
 2nd Audit Reviewer:

Date Generated: February 17, 2010 1:32:32 PM

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 1 (General) (110)						
Revenue (Local) - 1XXX	6,694,737.60	6,880,264.54	-185,526.94	6,880,389.00	-124.46	
Revenue (State) - 3900 (On-Behalf Payments)	1,611,632.00	2,802,389.39	-1,190,757.39	2,802,389.00	0.39	
Revenue (State) - 3XXX (Not 3900)	8,392,358.38	8,394,513.06	-2,154.68	8,394,389.00	124.06	
Revenue (Federal) - 4XXX	26,702.82	39,185.00	-12,482.18	39,185.00	0.00	
Total Revenues	16,725,430.80	18,116,351.99	-1,390,921.19	18,116,352.00	-0.01	
Expenditures-Not including Transfers Out or On Behalf	13,465,847.27	13,802,273.98	-336,426.71	16,515,550.00	-2,713,276.02	
Expenditures-On Behalf	1,611,632.00	2,802,389.39	-1,190,757.39	0.00	2,802,389.39	
Total Expenditures	15,077,479.27	16,604,663.37	-1,527,184.10	16,515,550.00	89,113.37	Refer pg 11 Financial Audit Report
Excess (Deficiency) of Revenues Over Expenditures	1,647,951.53	1,511,688.62	136,262.91	1,600,802.00	-89,113.38	
Other Financing Sources - Not Transfers In	443.10	443.10	0.00	443.00	0.10	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	45,817.00	45,817.00	0.00	134,930.00	-89,113.00	
Total Other Financing Sources, Uses and Transfers	-45,373.90	-45,373.90	0.00	-134,487.00	89,113.10	
Net Change in Fund Balance	1,602,577.63	1,466,314.72	136,262.91	1,466,315.00	-0.28	
Beginning Fund Balance - July 1	803,433.14	803,433.14	0.00	803,433.00	0.14	
Ending Balance - June 30	2,406,010.77	2,269,747.86	136,262.91	2,269,748.00	-0.14	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Fund 1						
On-Behalf Revenues by Fund	1,611,632.00	2,802,389.39	-1,190,757.39	2,802,389.00	0.39	Refer Pg11 Financial Audit Report, amount reported for On Behalf Revenue
On-Behalf Expenditures by Fund	1,611,632.00	2,802,389.39	-1,190,757.39	2,802,387.00	2.39	Refer Pg 35 Financial Audit Report reporting On Behalf payments
Difference	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 2 (Special Revenue) (220)						
Revenue (Local) - 1XXX	52,872.00	52,872.00	0.00	52,872.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments) not project 168X	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments) project 168X only	0.00	0.00	0.00	0.00	0.00	
Revenue (State) – 3XXX (not 3900)	637,154.84	637,154.84	0.00	637,155.00	-0.16	
Revenue (Federal) – 4XXX	1,461,160.39	1,457,060.39	4,100.00	1,457,060.00	0.39	
Total Revenues	2,151,187.23	2,147,087.23	4,100.00	2,147,087.00	0.23	
Expenditures-Not including Transfers Out and not 0280	2,197,004.23	2,192,904.23	4,100.00	2,192,904.00	0.23	
Expenditures-On Behalf without object 168X	0.00	0.00	0.00	0.00	0.00	
Expenditures-On Behalf with object 168X only	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	2,197,004.23	2,192,904.23	4,100.00	2,192,904.00	0.23	
Excess (Deficiency) of Revenues Over Expenditures	-45,817.00	-45,817.00	0.00	-45,817.00	0.00	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	45,817.00	45,817.00	0.00	45,817.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	45,817.00	45,817.00	0.00	45,817.00	0.00	
Net Change in Fund Balance	0.00	0.00	0.00	0.00	0.00	
Beginning Fund Balance - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Balance - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Fund 2						
Revenue (State) - 3900 (On-Behalf Payments) not project 168X	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments) project 168X only	0.00	0.00	0.00	0.00	0.00	
Expenditures-On Behalf without object 168X	0.00	0.00	0.00	0.00	0.00	
Expenditures-On Behalf with object 168X only	0.00	0.00	0.00	0.00	0.00	
Difference	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 310 (Capital Outlay) (310)						
Revenue (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) – 3XXX	219,257.00	219,257.00	0.00	219,257.00	0.00	
Total Revenues	219,257.00	219,257.00	0.00	219,257.00	0.00	
Expenditures-Not including Transfers Out	219,257.00	219,257.00	0.00	0.00	219,257.00	Refer Pg 37 Financial Audit Report, Classification difference
Total Expenditures	219,257.00	219,257.00	0.00	0.00	219,257.00	
Excess (Deficiency) of Revenues Over Expenditures	0.00	0.00	0.00	219,257.00	-219,257.00	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	219,257.00	-219,257.00	
Total Other Financing Sources, Uses and Transfers	0.00	0.00	0.00	-219,257.00	219,257.00	
Net Change in Fund Balance	0.00	0.00	0.00	0.00	0.00	
Beginning Fund Balance - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Balance - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 320 (Building) (320)						
Revenue (Local) - 1XXX	469,653.00	469,653.00	0.00	469,653.00	0.00	Refer Pg 37 Financial Audit Report
Revenue (State) – 3XXX	311,998.00	311,998.00	0.00	311,998.00	0.00	
Total Revenues	781,651.00	781,651.00	0.00	781,651.00	0.00	
Expenditures-Not including Transfers Out	570,931.95	570,931.95	0.00	0.00	570,931.95	
Total Expenditures	570,931.95	570,931.95	0.00	0.00	570,931.95	
Excess (Deficiency) of Revenues Over Expenditures	210,719.05	210,719.05	0.00	781,651.00	-570,931.95	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	838,300.00	-838,300.00	
Total Other Financing Sources, Uses and Transfers	0.00	0.00	0.00	-838,300.00	838,300.00	
Net Change in Fund Balance	210,719.05	210,719.05	0.00	-56,649.00	267,368.05	
Beginning Fund Balance - July 1	0.00	0.00	0.00	429,059.00	-429,059.00	Unexplained difference in beginning balance and not matching last year ending balance
Ending Balance - June 30	210,719.05	210,719.05	0.00	372,410.00	-161,690.95	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 360 (Construction) (360)						
Revenue (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) – 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) – 4XXX	0.00	0.00	0.00	0.00	0.00	
Total Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures-Not including Transfers Out	2,826,592.20	3,730,669.83	-904,077.63	3,730,670.00	-0.17	
Expenditures-On Behalf	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	2,826,592.20	3,730,669.83	-904,077.63	3,730,670.00	-0.17	
Excess (Deficiency) of Revenues Over Expenditures	-2,826,592.20	-3,730,669.83	904,077.63	-3,730,670.00	0.17	
Other Financing Sources - Not Transfers In - Not 52XX	3,834,341.00	3,950,000.00	-115,659.00	3,950,000.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	267,368.00	-267,368.00	267,368.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	3,834,341.00	4,217,368.00	-383,027.00	4,217,368.00	0.00	
Net Change in Fund Balance	1,007,748.80	486,698.17	521,050.63	486,698.00	0.17	
Beginning Fund Balance - July 1	91,723.00	91,723.00	0.00	91,723.00	0.00	
Ending Balance - June 30	1,099,471.80	578,421.17	521,050.63	578,421.00	0.17	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Fund 360						
On-Behalf Revenues by Fund	0.00	0.00	0.00	0.00	0.00	
On-Behalf Expenditures by Fund	0.00	0.00	0.00	0.00	0.00	
Difference	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 400 - Debt Service Fund						
Revenue Local (1XXX)	0.00	0.00	0.00	21,784.00	-21,784.00	Debt Services Pg 37 Financial Audit Report was not reported in MUNIS AFR
Revenue State (3XXX)	0.00	0.00	0.00	497,678.00	-497,678.00	
Total Revenues	0.00	0.00	0.00	519,462.00	-519,462.00	
Expenditures - Not Including Transfers Out	0.00	0.00	0.00	1,398,764.00	-1,398,764.00	
Total Expenditures	0.00	0.00	0.00	1,398,764.00	-1,398,764.00	
Excess (Deficiency) of Revenues Over Expenditures	0.00	0.00	0.00	-879,302.00	879,302.00	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	879,302.00	-879,302.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	0.00	0.00	0.00	879,302.00	-879,302.00	
Net Change in Fund Balance	0.00	0.00	0.00	0.00	0.00	
Beginning Fund Balance - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Balance - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 410 - Debt Service Fund - SFCC						
Revenue Local (1XXX)	0.00	0.00	0.00	0.00	0.00	
Revenue State (3XXX)	0.00	0.00	0.00	0.00	0.00	
Total Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures - Not Including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	0.00	0.00	0.00	0.00	0.00	
Excess (Deficiency) of Revenues Over Expenditures	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	0.00	0.00	0.00	0.00	0.00	
Net Change in Fund Balance	0.00	0.00	0.00	0.00	0.00	
Beginning Fund Balance - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Balance - June 30	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Governmental Funds						
Total Revenues - Governmental Funds	19,877,526.03	21,264,347.22	-1,386,821.19	21,783,809.00	-519,461.78	Refer Pg 11 Financial Audit Report and differences in Governmental Funds
Total Expenditures - Governmental Funds	20,891,264.65	23,318,426.38	-2,427,161.73	23,837,888.00	-519,461.62	
Excess (Deficiency) of Revenues Over Expenditures - Governmental Funds	-1,013,738.62	-2,054,079.16	1,040,340.54	-2,054,079.00	-0.16	
Total Other Financing Sources, Uses and Transfers - Governmental Funds	3,834,784.10	4,217,811.10	-383,027.00	3,950,443.00	267,368.10	
Net Change in Fund Balance - Governmental Funds	2,821,045.48	2,163,731.94	657,313.54	1,896,364.00	267,367.94	
Beginning Fund Balance - July 1 - Governmental Funds	895,156.14	895,156.14	0.00	1,324,215.00	-429,058.86	
Ending Fund Balance - June 30 - Governmental Funds	3,716,201.62	3,058,888.08	657,313.54	3,220,579.00	-161,690.92	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Food Service - Funds 51 and 81 (510) (810)						
Operating Revenue - Not Interest Income (Local) - 1XXX	296,507.04	296,507.04	0.00	296,508.00	-0.96	
Total Operating Revenues	296,507.04	296,507.04	0.00	296,508.00	-0.96	
Expenditures-Not including Transfers Out or On-behalf	960,355.35	1,000,981.94	-40,626.59	1,057,707.00	-56,725.06	Refer Pg 15 Financial Audit Report
Expenditures-On Behalf	56,724.00	56,724.00	0.00	0.00	56,724.00	
Expenditures - Depreciation Only (Fund 81)	40,805.55	40,805.55	0.00	40,806.00	-0.45	
Total Operating Expenses	1,057,884.90	1,098,511.49	-40,626.59	1,098,513.00	-1.51	
Operating Income (Loss)	-761,377.86	-802,004.45	40,626.59	-802,005.00	0.55	
Non-Operating Revenue - Interest Income Only (Local) - 1510	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3XXX	12,442.00	12,442.00	0.00	12,442.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	56,724.00	56,724.00	0.00	56,724.00	0.00	
Donated Commodities - 4550	0.00	0.00	0.00	27,554.00	-27,554.00	Refer Pg 15 Financial Audit Report, Classification difference
Revenue (Federal) - 4XXX, not 4550	659,846.00	705,950.00	-46,104.00	678,396.00	27,554.00	
Revenue (Other) - Not transfers In- 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Revenue Fund 81 (All)	0.00	0.00	0.00	0.00	0.00	
Expenditures Fund 81 - Not Depreciation	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	729,012.00	775,116.00	-46,104.00	775,116.00	0.00	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00	
Change in Net Assets	-32,365.86	-26,888.45	-5,477.41	-26,889.00	0.55	
Beginning Net Assets - July 1	-1,284.55	-1,284.55	0.00	256,009.00	-257,293.55	Unexplained difference in beginning balance and not matching last year ending balance
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Fund 51 and 81 Ending Net Assets - June 30	-33,650.41	-28,173.00	-5,477.41	229,120.00	-257,293.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Day Care Operations - Fund 52						
Operating Revenue - Not Interest Income (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Total Operating Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures-Not including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Expenditures - Depreciation Only (Fund 81)	0.00	0.00	0.00	0.00	0.00	
Total Operating Expenses	0.00	0.00	0.00	0.00	0.00	
Operating Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Revenue - Interest Income Only (Local) - 1510	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) - 4XXX, not 4550	0.00	0.00	0.00	0.00	0.00	
Revenue (Other) - Not transfers In- 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00	
Net Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Adult Education operations - Fund 54						
Operating Revenue - Not Interest Income (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Total Operating Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures-Not including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Operating Expenses	0.00	0.00	0.00	0.00	0.00	
Operating Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Operating Revenue - Interest Income Only (Local) - 1510	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) - 4XXX, not 4550	0.00	0.00	0.00	0.00	0.00	
Revenue (Other) - Not transfers In- 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00	
Net Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Other Enterprise (Proprietary) Funds - 5X						
Operating Revenue - Not Interest Income (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Total Operating Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures-Not including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Operating Expenses	0.00	0.00	0.00	0.00	0.00	
Operating Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Revenue - Interest Income Only (Local) - 1510	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) - 4XXX, not 4550	0.00	0.00	0.00	0.00	0.00	
Revenue (Other) - Not transfers In- 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00	
Net Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Proprietary Funds						
Total Operating Revenues - Proprietary Funds	296,507.04	296,507.04	0.00	296,508.00	-0.96	Refer to differences in Proprietary Funds
Total Operating Expenses - Proprietary Funds	1,057,884.90	1,098,511.49	-40,626.59	1,098,513.00	-1.51	
Operating Income (Loss) - Proprietary Funds	-761,377.86	-802,004.45	40,626.59	-802,005.00	0.55	
Total Non-Operating Revenues (Expenses) Before Transfers - Proprietary Funds	729,012.00	775,116.00	-46,104.00	775,116.00	0.00	
Net Transfers In (Out) - Proprietary Funds	0.00	0.00	0.00	0.00	0.00	
Net Income (Loss) - Proprietary Funds	-32,365.86	-26,888.45	-5,477.41	-26,889.00	0.55	
Net Assets, July 1, 2008 - Proprietary Funds	-1,284.55	-1,284.55	0.00	256,009.00	-257,293.55	
Net Assets, June 30, 2009 - Proprietary Funds	-33,650.41	-28,173.00	-5,477.41	229,120.00	-257,293.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fiscal Agent Funds - Fund 6X						
Additions (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Additions (State) – 3XXX	0.00	0.00	0.00	0.00	0.00	
Total Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Total Deductions	0.00	0.00	0.00	0.00	0.00	
Change in Net Assets	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Trust and Agency Funds - Fund 7XXX						
Additions (Local) - 1XXX	0.00	22,293.22	-22,293.22	0.00	22,293.22	No Statement of Revenues, Expenses, and changes in net assets for Trust and Agency Fund reported in Financial Audit Report
Additions (State) – 3XXX	0.00	497,677.89	-497,677.89	0.00	497,677.89	
Total Additions	0.00	519,971.11	-519,971.11	0.00	519,971.11	
Deductions	0.00	519,971.11	-519,971.11	0.00	519,971.11	
Total Deductions	0.00	519,971.11	-519,971.11	0.00	519,971.11	
Change in Net Assets	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Fiduciary Funds						
Total Additions - Fiduciary Funds	0.00	519,971.11	-519,971.11	0.00	519,971.11	Refer to differences in Fiduciary Funds
Total Deductions - Fiduciary Funds	0.00	519,971.11	-519,971.11	0.00	519,971.11	
Change in Net Assets - Fiduciary funds	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets July 1 - Fiduciary Funds	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30 - Fiduciary Funds	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 51 On-Behalf Payments Comparison						
Fund 51 - On-Behalf Revenues	56,724.00	56,724.00	0.00	56,724.00	0.00	Refer Pg 15 Financial Audit Report for On Behalf Revenues
Fund 51 - On-Behalf Expenditures	56,724.00	56,724.00	0.00	56,724.00	0.00	Refer Pg 35 Financial Audit Report for On Behalf Payments
Fund 51 - Difference On-Behalf Revenues to Expenditures	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Depreciation Expense (0740)						
Depreciation Expense - Fund 8	957,433.00	956,605.18	827.82	956,604.00	1.18	Refer Pg 28 Financial Audit Report
Depreciation Expense - Fund 81	40,805.55	40,805.55	0.00	40,806.00	-0.45	Refer Pg 15 and 28 Financial Audit Report

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Total All Funds						
On-Behalf Payments (AFR - KDE Web)	1,668,356.00	2,859,113.39	-1,190,757.39	2,797,736.56	61,376.83	Refer to KDE Website for On Behalf Payments
On-Behalf Payments (Audit)	0.00	0.00	0.00	2,859,113.00	-2,859,113.00	Refer to Pg 35 Financial Audit Report for a total of On Behalf payment of \$2,859,111 reported in Financial Audit Report
On-Behalf Payments (Audit - KDE Web)	-1,668,356.00	-2,859,113.39	1,190,757.39	61,376.44	-2,920,489.83	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Government Assets - Fund 8						
Additions	0.00	0.00	0.00	0.00	0.00	These are not being reviewed at this time
Deductions	957,433.00	956,605.18	827.82	0.00	956,605.18	
Change Total assets	-957,433.00	-956,605.18	-827.82	0.00	-956,605.18	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	-957,433.00	-956,605.18	-827.82	0.00	-956,605.18	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Food Service Assets - Fund 81						
Additions	0.00	0.00	0.00	0.00	0.00	These are not being reviewed at this time
Deductions	40,805.55	40,805.55	0.00	0.00	40,805.55	
Change Total assets	-40,805.55	-40,805.55	0.00	0.00	-40,805.55	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	-40,805.55	-40,805.55	0.00	0.00	-40,805.55	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Day Care Assets - Fund 82						
Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Change Total assets	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Adult Education Assets - Fund 84						
Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Change Total assets	0.00	0.00	0.00	0.00	0.00	
Total Assets - July 1, 2008	0.00	0.00	0.00	0.00	0.00	
Total Assets - June 30, 2009	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Other Enterprise (Proprietary) Fund Assets - Fund 8X						
Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Change Total assets	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Fixed Assets						
Total Additions - Fixed Assets	0.00	0.00	0.00	0.00	0.00	These are not being reviewed at this time
Total Deductions - Fixed Assets	998,238.55	997,410.73	827.82	0.00	997,410.73	
Change in Total Fixed Assets	-998,238.55	-997,410.73	-827.82	0.00	-997,410.73	
Beginning Net Assets - July 1 - Fixed Assets	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30 - Fixed Assets	-998,238.55	-997,410.73	-827.82	0.00	-997,410.73	